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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
DANA CORPORATION, <i>et al.</i> ,	:	Case No. 06- 10354 (BRL)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

AMENDED NOTICE OF APPEAL

The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC hereby appeals under 28 U.S.C. § 158(a) from the Order Valuing Reclamation Claims Filed in the Debtors' Chapter 11 Cases at Zero of Bankruptcy Judge Burton R. Lifland, dated April 25, 2007, Docket No. 5175 (the "Order"). A copy of the Order is attached hereto as Exhibit 1.

The parties to the appeal are as follows:

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